

To Our District 145 Community:

As you are aware, your school district has a referendum on the April 5<sup>th</sup> ballot requesting voter approval of a \$.60 increase to the tax rate, from \$2.549 per \$100 of equalized assessed valuation to \$3.149, for the operation of District 145 schools. The last referendum for educational purposes was passed by the voters in 1995, 16 years ago. Your school district has worked very hard to be fiscally responsible while building a reputation for transparency to our stakeholders over that time, and especially in the last few years by closing the budget deficit from \$2.4 million in 2009 to \$1.3 million at the end of the 2010 school year via staff reductions, administrative and support staff salary freezes over multiple years, changes to insurance benefits for all employees, fee increases, and unfortunately some program changes. Despite ongoing efforts to reduce expenses, funding shortfalls at the State level and increasing costs for fuel and other materials made it necessary to ask for help from our community at this time.

The format of the question that appears on every ballot pertaining to tax rate increases is set forth by current Illinois Property Tax statute (35 ILCS 200/18-200) and there are no options regarding the wording of the ballot other than the amount of the increase requested. District 145 utilized the services of the legal firm of Chapman and Cutler, LLP to develop the referendum question as it will appear on the April 5, 2011 ballot. Earlier this week, it came to our attention that the methodology used by Chapman and Cutler has been called into question by the Cook County Township Assessors' Association and others who feel the ballot language understates the actual impact of a tax rate increase because it does not consider the effect of the state equalizer on the referendum question. Chapman and Cutler, who serve as bond counsel in more Illinois school district transactions than any other firm, maintains that barring changes to existing legislation, the law in question is being adhered to strictly and the ballot question is worded correctly. The bottom line is that a disagreement has developed between experts on several fronts as to how the current statute should be interpreted. As District 145 is not in the business of interpreting tax law, we followed the legal counsel of the firm retained to develop the referendum ballot question on our behalf.

Throughout presentations to our public, District administration has consistently informed residents that by law the way a referendum question must be written is intended to enable voters to develop a quick estimate while in the voting booth of the impact a tax rate increase would have on their property tax bill. Further, because we understand the confusion and seeming contradiction that exists between wording of the ballot and the actual impact on taxes, residents in attendance at informational meetings have been encouraged to seek additional information regarding the impact of a rate increase on their individual tax bills. Although the ballot language developed by Chapman and Cutler calculates that a \$.60 rate increase will result in an additional \$60.00 per every \$100,000 of fair market value, residents should know that the actual rate increase could be higher specifically because the current state equalizer of 3.3701 is not part of the equation.

Arbor Park School District has been serving generations of students from Oak Forest and Tinley Park since 1928. Our school district has always worked hard to be responsive to the needs of students, parents, and the community. The future success of your school district both academically and financially is dependent not only on our continuous efforts to identify and act on opportunities for cost reductions but also on an infusion of funds that only an increase in local tax revenue can provide. We humbly thank you for not only entrusting your children to us each day, but for your continued support.

Thank You,  
Allen J. Jebens Jr.  
Superintendent